

**A&A: ACCOUNTING & AUDITING | FIN: FINANCE | INF: IN FOCUS | MGMT: MANAGEMENT
PER: PERSPECTIVES | R&L: RESPONSIBILITIES & LEADERSHIP | TAX: TAXATION | TECH: TECHNOLOGY**

AUTHOR INDEX

A

Abels, Patricia B., The 150-Hour Requirement and Its Effect on Student Enrollment, Apr. 56, R&L, Education

Abu El Ella, Waleed, Michael J. Meyer, and Ronald M. Young, Disposal of Old Computer Equipment: A Mounting Environmental Problem, Jul. 70, TECH, Hardware

Adkins, Nell, and B. Charlene Henderson, Choosing the Best Tax-Favored Education Benefit Strategy, Jun. 42, FIN, Personal Financial Planning

Allegretti, Christopher, Louis A. Craco, Jr., and Daniel Tinkelman, Class Action Litigation Against Enron's Advisors and Bankers, Mar. 11, PER, Professional Liability

The Alliance Group, LLC, the staff of, and Gerald N. Tischfeld, *Balanced Scorecard Step-by-Step for Government and Nonprofit Agencies*, by Paul R. Niven, Jun. 18, PER, Book Review

Almer, Elizabeth Dreike, and Louise E. Single, Career Consequences of Flexible Work Arrangements: The Daddy Track, Sep. 56, FIN, Employee Benefit Plans

Amit, Annie, Joel G. Siegel, and Frank Grippo, Computer Networks for Productivity Gains, May, 68, TECH, The CPA & the Computer

Amie, Thomas T., Finding the True Cost of Pension Plans: Is the Accounting for Return on Plan Assets Misleading?, Jan. 44, FIN, Employee Benefit Plans

Anders, Susan B., Does the 150-Hour Requirement Affect Student Enrollment? Money Talks, Aug. 18, PER, Inbox: Letters to the Editor

—, Student Perceptions, May. 21, PER, Inbox: Letters to the Editor

—, Website of the Month: AIAP Online, Aug. 72, TECH, What to Bookmark

—, Website of the Month: American Institute of Professional Bookkeepers, Apr. 70, TECH, What to Bookmark

—, Website of the Month: CPA-Exam.org, Nov. 70, TECH, What to Bookmark

—, Website of the Month: CPAnet, Oct. 71, TECH, What to Bookmark

—, Website of the Month: Eisner & Lubin LLP, Jun. 70, TECH, What to Bookmark

—, Website of the Month: Financial Wonder, Jul. 78, TECH, What to Bookmark

—, Website of the Month: National Association of Financial & Estate Planning (NAFEP), Sep. 71, TECH, What to Bookmark

—, Website of the Month: SmartPros.com, May. 70, TECH, What to Bookmark

—, Website of the Month: Tax Resources on the Web, Mar. 70, TECH, What to Bookmark

—, Website of the Month: Tax Talk Today, Feb. 71, TECH, What to Bookmark

—, Website of the Month: WillYancey.com, Dec. 60, TECH, What to Bookmark

—, Website of the Month: Yahoo Tax Center, Jan. 70, TECH, What to Bookmark

Anders, Susan B., and Carol M. Fischer, A Hard Look at Tax Software: 2004 Survey of New York State Practitioners, Jul. 18, INF, Annual Tax Software Survey

Anderson, Mary, and Ted Englebrecht, Charitable Contributions: An Analysis of Estates' and Trusts' Responsibilities, Aug. 38, TAX, Estates & Trusts

Ashenfarb, David C., Keeping Up with "Proposed Legislation," Jan. 21, PER, Inbox: Letters to the Editor

B

Bagby, John W., and John C. Ruhmka, Protecting Domain Name Assets, Apr. 64, TECH, E-Commerce

Balhoff, Bill, Honesty, Integrity, Accuracy, Apr. 17, PER, Inbox: Letters to the Editor

Barenbaum, Les, Walt Schubert, and Bonnie O'Rourke, Valuing Employee Stock Options Using a Lattice Model, Dec. 16, A&A, Financial Accounting

Barney, Douglas K., Daniel J. Tschopp, and Steve C. Wells, Financial Debacles and State Regulation: Boards of Public Accountancy and the "Cascade Effect" of Sarbanes-Oxley, Jul. 64, R&L, Regulation of the Profession

Barrett, Richard, Disclosure: The Real Challenge of Sarbanes-Oxley, Jan. 11, PER, Personal Viewpoint

Baron, Peter C., and Clayton R. Sager, Fifth Circuit Reversing Tax Court, Clarifies Valuation of Privately Held Corporations, Jul. 50, FIN, Business Valuation

Bass, Martin, Small Business Resources in Government Procurement, Aug. 19, PER, Inbox: Letters to the Editor

Bauman, Christine C., and Michael S. Schadewald, More States Challenge Trademark Holding Companies, Apr. 38, TAX, Corporate Taxation

Baviera, Gregory J., and Larry M. Walther, Stock Option Accounting: Defying the Usual Answers, May. 36, A&A, Accounting

Beasley, Mark S., and Dana R. Hermanson, Going Beyond Sarbanes-Oxley Compliance: Five Keys to Creating Value, Jun. 11, PER, Enterprise Management

Beck, Frank D., and Deborah L. Lindberg, Before and After Enron: CPAs' Views on Auditor Independence, Nov. 36, A&A, Auditing

Beneda, Nancy L., Valuing Operating Assets in Place and Computing Economic Value Added, Nov. 56, FIN, Business Valuation

Beneda, Nancy, Jack Hamm, and Harold Wilde, Financial Websites as Financial Advisors, Feb. 66, TECH, Online Resources

Beresford, Dennis R., Can We Go Back to the Good Old Days?, Dec. 6, PER, Personal Viewpoint

—, Some Thoughts on Students and Faculty, Jan. 6, PER, Personal Viewpoint

Bergevin, Peter M., Leonard G. Weld, and Lorraine McGrath, Anatomy of a Financial Fraud: A Forensic Examination of HealthSouth, Oct. 44, FIN, Fraud

Berry, John W., Audit Contracting Entities: Organizations That Might Change Everything, Sep. 6, PER, Emerging Issues

Bhamornsiri, Sak, Robert E. Guinn, and Cindy Blanhorne, Promotion to Partner in Big Firms: Truths and Trends, Apr. 54, MGMT, Career Paths

Billing, B. Anthony, and Kreag Danvers, Is the SEC Going Soft on Credit Rating Agencies?, May. 16, PER, Personal Viewpoint

Bird, Bruce M., and Mark A. Segal, Using the Cash Method of Accounting Under Revenue Procedure 2002-28, Jan. 32, A&A, Accounting

Bizarro, Pascal A., Dale L. Lansford, and Walter A. Robbins, Protecting Information Privacy When Retiring Old Computers, Jul. 60, MGMT, Information Systems

Blackman, Andrew B., Mitchell Freedman, and John Levy, Outsourcing by CPAs: Are We a Business or a Profession?, May. 6, PER, Personal Viewpoint

Blanhorne, Cindy, Robert E. Guinn, and Sak Bhamornsiri, Promotion to Partner in Big Firms: Truths and Trends, Apr. 54, MGMT, Career Paths

Boyle, Edmund J., Marshall A. Geiger, and Steven M. Cooper, Internal Control Components: Did COSO Get It Right?, Jan. 28, A&A, Auditing

Boyle, Matthew J., Using CRM Software Effectively, Jul. 17, PER, Business Building

Brahmasrene, Tantatape, C. David Strupeck, and Donna Whitten, Examining Preferences in Cash Flow Statement Format, Oct. 58, MGMT, Corporate Finance

Braun, Robert L., and Harold E. Davis, Computer Fraud: Analyzing Perpetrators and Methods, Jul. 56, MGMT, Fraud

Brimberry, Kurt A., Gaylis R. Ward, and S. Mackintosh Pulsifer, After the Sale of a Family Business, Nov. 12, PER, Practice Management

Brody, Richard G., Mary J. Miller, and Michael J. Rollerl, Outsourcing Income Tax Returns to India: Legal, Ethical, and Professional Issues, Dec, 12, PER, Emerging Issues

Brown, Thomas M., When Tangible Assets Lose Their Value, Dec, 34, FIN, Business Valuation

Bryan, Stephen, and Steven Lillien, Managed Disclosure and Pro Forma Earnings, Mar, 40, A&A, Accounting

Buckhoff, Thomas A., Cash: The Favorite Target of Fraudsters, Nov, 63, FIN, Personal Financial Planning

Bunting, Robert L., Transparency: The New Peer Review Watchword, Oct, 6, PER, Emerging Issues

Burke, Jacqueline A., An Extraordinary Decision Leads to Extraordinary Changes, Jun, 24, A&A, Accounting

Burke, Jacqueline A., and Jill D'Aquila, A Crucial Test for New CPAs: Ethics at the Gateway to the Profession, Jan, 58, R&L, Ethics

C

Camp, Alida, Mediation's Advantage: Money Isn't Everything, Sep, 66, MGMT, The CPA in Mediation & Arbitration

Candela, Leonard J., Unlocking the Benefits of the Tax Benefit Rule, Jan, 36, TAX, Federal Taxation

Cannon, Maeve E., and Patrick D. Kennedy, Government Procurement Basics, May, 60, MGMT, The CPA in Industry

Carlson, Steve, Kenneth A. Hansen, and Robert Dosch, Medicare Prescription Drug Act of 2003: Tax Incentives Encourage High-Deductible Medical Insurance Plans, Sep, 62, MGMT, Employee Benefit Plans

Carpenter, Brian W., and Daniel P. Mahoney, Pension Accounting: The Continuing Evolution: New Disclosure Standards, Oct, 24, A&A, Pension Accounting

Carpenter, Charles G., and Gary S. Robson, Declining Doctoral Output in Accounting, Aug, 68, R&L, Education

Castellano, Joseph F., Saul Young, and Harper A. Roehm, The Seven Fatal Flaws of Performance Measurement, Jun, 32, FIN, Financial Management

Cerini, Kenneth R., *API's Complete Guide to Accounting Procedures for Non-Profit Organizations*, by Accountants for the Public Interest, Feb, 20, PER, Book Review

Chang, Chi-hue, and James G.S. Yang, Tax Strategies for Tax-Advantaged Dividends and Capital Gains, Mar, 53, TAX, Federal Taxation

Chen, Clement C., Keith T. Jones, and D. David McIntyre, Examining Minorities' Perceptions of Accounting, Aug, 64, R&L, Perceptions of the Profession

—, The First Course: Students' Perceptions of Introductory Accounting, Mar, 64, R&L, Education

Chenok, Philip B., Rededicating the Profession to the Public Trust, May, 21, PER, Inbox: Letters to the Editor

Ciarcicello, Steve, Using Technology Alliances to Broaden a Client Base, Jul, 13, PER, Practice Management

Ciesielski, Jack T., and Jalal Soroosh, Accounting for Special Purpose Entities Revised: FASB Interpretation 46(R), Jul, 30, A&A, Financial Reporting

Claiborne, M. Cathy, Nancy B. Nichols, and Jill Mayclim, Related-Party Like-Kind Property Exchanges: Recent IRS Guidance, May, 44, TAX, Federal Taxation

Cohen, Ann Burstein, Renewal Communities: Tax Benefits for Distressed Areas, Mar, 46, TAX, Tax Incentives

Cohen, Stanley L., Dealing with Intangible Assets, Jan, 21, PER, Inbox: Letters to the Editor

Colson, Robert H., Accountancy Comes of Age, Oct, 80, PER, Editorial: A Message from the Editor-in-Chief

—, Audit Standards in Transition: An Interview with PCAOB Chief Auditor Douglas R. Carmichael, Sep, 20, INF

—, Auditor Independence Redux, Mar, 80, PER, Editorial: A Message from the Editor-in-Chief

—, Back to Basics, Nov, 80, PER, Editorial: A Message from the Editor-in-Chief

—, CPA Code of Conduct: Scope and Nature of Services, Aug, 80, PER, Editorial: A Message from the Editor-in-Chief

—, CPA Ethics Challenge, Sep, 80, PER, Editorial: A Message from the Editor-in-Chief

—, CPA Independence, Present and Future, Apr, 80, PER, Editorial: A Message from the Editor-in-Chief

—, CPA Responsibilities, Jan, 80, PER, Editorial: A Message from the Editor-in-Chief

—, CPA's Responsibilities, Article IV: Objectivity and Independence, Jun, 80, PER, Editorial: A Message from the Editor-in-Chief

—, Evolving Regulations and Oversight in the Public Interest: An Interview with SEC Chief Accountant Donald T. Nicolaisen, Apr, 18, INF

—, Inside the *Journal*, Dec, 80, PER, Editorial: A Message from the Editor-in-Chief

—, The Personal Touch, by Terrie Williams, with Joe Cooney, Jul, 11, PER, Book Review

—, Professional Responsibilities: Due Care, Jul, 88, PER, Editorial: A Message from the Editor-in-Chief

—, Public Accountability: An Interview with New York State Comptroller Alan Hevesi, October, 18, INF

Comes, Wendolyn M., FASAB's 'Identity Problem,' Feb, 21, PER, Inbox: Letters to the Editor

Cooper, Steven M., Marshall A. Geiger, and Edmund J. Boyle, Internal Control Components: Did COSO Get It Right?, Jan, 28, A&A, Auditing

Copenhafer, David T., A Close Look at the SEC's Automation of Form 10, Jul, 14, PER, SEC Practice

Corbin, Stapp, Preventing Digital Disasters, Oct, 11, PER, Technology Trends

Craco, Louis A. Jr., Christopher Allegaert, and Daniel Tinkelman, Class Action Litigation Against Enron's Advisors and Bankers, Mar, 11, PER, Professional Liability

Creech, Catherine L., Proposed Legislation and Nonqualified Deferred Compensation Programs, Jan, 48, FIN, Corporate Finance

Crone-Harris, Cathy, Negotiation Strategy: Planning Is Critical, Dec, 44, MGMT, The CPA in Mediation & Arbitration

Crow, Matthew R., Common Misconceptions About Employee Stock Options, Oct, 17, PER, Inbox: Letter to the Editor

D

D'Aquila, Jill M., Tallying the Cost of the Sarbanes-Oxley Act, Nov, 6, PER, Emerging Issues

D'Aquila, Jill, and Jacqueline A. Burke, A Crucial Test for New CPAs: Ethics at the Gateway to the Profession, Jan, 58, R&L, Ethics

Danvers, Kreag, and B. Anthony Billings, Is the SEC Going Soft on Credit Rating Agencies?, May, 16, PER, Personal Viewpoint

Davis, Harold E., and Robert L. Braun, Computer Fraud: Analyzing Perpetrators and Methods, Jul, 56, MGMT, Fraud

Davis, Platt W. III, Nondisclosure of Arbitrator Conflicts and the 'Evident Partiality' Standard, Jun, 54, MGMT, Mediation & Arbitration

Davis, Robert R., Using Disclaimers in Audit Reports: Discerning Between Shades of Opinion, Apr, 26, A&A, Auditing

Del Vecchio, Stephen C., and Jo Lynne Koehn, Ripple Effects of the Sarbanes-Oxley Act, Feb, 36, A&A, Auditing

DeMark, Eugene F., Revenue Recognition Issues in a Digital Economy, May, 10, PER, E-Commerce

DeMark, Eugene F., and Robert R. Harcourt, Companies Must Adapt to the Internet to Survive, Apr, 9, PER, Technology

Demmett, Robert E., IRS Raises Standard for Tax Practitioners Providing Tax Opinions, Nov, 48, TAX, Federal Taxation

Diller-Haas, Amy, Identity Theft: It Can Happen to You, Apr, 42, FIN, Personal Financial Planning

—, Time to Change Introductory Accounting, Apr, 60, R&L, Education

Dosch, Robert, Kenneth A. Hansen, and Steve Carlson, Medicare Prescription Drug Act of 2003: Tax Incentives Encourage High-Deductible Medical Insurance Plans, Sep, 62, MGMT, Employee Benefit Plans

Dyson, Robert A., Accounting for Stock-Based Compensation: A Simple Proposal, Aug, 6, PER, Personal Viewpoint

E

Earles, Melanie James, and Larry Maples, Divorce-Related Developments: Tax Lessons, Sep, 40, TAX, Personal Financial Planning

Edelstein, Sid M., Sarbanes-Oxley Compliance for Nonaccelerated Filers: Solving the Internal Control Puzzle, Dec, 52, TECH, Information Management

Edmunds, Wayne, and Roxanne Spindle, The National Taxpayer Advocate: Relief Options Include Taxpayer Assistance Orders, Jul, 46, TAX, Federal Taxation

Eisner, Alan B., and Patrick J. McGuigan, Paradoxes for Planners, Sep, 14, PER, Personal Financial Planning

Eglebrecht, Ted, and Mary Anderson, Charitable Contributions: An Analysis of Estates' and Trusts' Responsibilities, Aug, 38, TAX, Estates & Trusts

F

Fancher, Marcy M., and Brett Wilkinson, Eliminating 'Double Taxation': The Dividend Imputation Alternative, Aug, 15, PER, Tax Policy Analysis

Farmer, Larry, and Phil Harper, Election-Year Political Activity and the Separation of Church and State: Issues for Section 501(c)(3) Organizations, Aug, 20, INF

Farrell, John, Internal Controls and Managing Enterprise-Wide Risks, Aug, 11, PER, Risk Management

First, David M., Unified Credit Funding Technique Approved by IRS, Nov, 62, FIN, Estates & Trusts

Fischer, Carol M., and Susan B. Anders, A Hard Look at Tax Software: 2004 Survey of New York State Practitioners, Jul, 18, INF, Annual Tax Software Survey

Flanagan, Derek A., Nonprofit Governance Library, by various authors, Aug, 17, PER, Book Review

Flesher, Dale L., and Jeffrey S. Zanzig, Independence and Nonpublic Companies: Examining New Rules in a Different Reporting Environment, Feb, 28, A&A, Auditing

Franz, Diana R., and Nicholas W. Schroeder, Explaining the Decline in CPA Candidates: Is the 150-Hour Requirement a Factor?, Oct, 62, R&L, Education

Freedman, Mitchell, Andrew B. Blackman, and John Levy, Outsourcing by CPAs: Are We a Business or a Profession?, May, 6, PER, Personal Viewpoint

Friedman, Lori, Using Life Settlements to Tap the Value of Hidden Assets, Aug, 51, FIN, Personal Financial Planning

G

Gan, James C., Accounting Professionalism: How Can Professional Values Be Saved, Mar, 3C, INF

Galbreath, Susan Coomer, and Charla S. Long, Remember Your Manners When Using Technology, Nov, 10, PER, Sound Advice

Gaumnitz, Bruce R., and John C. Lere, Codes of Ethics with Impact, May, 64, R&L, Ethics

Geerts, Guido L., Robert L. Paretti, and Clinton E. White, Jr., An Introduction to Web Services, Aug, 70, TECH, The CPA & the Computer

Geiger, Marshall A., Steven M. Cooper, and Edmund J. Boyle, Internal Control Components: Did COSO Get It Right?, Jan, 28, A&A, Auditing

Gellis, Harold C., Protecting Against Threats to Enterprise Network Security, Jul, 76, TECH, Security

George, Nashwa, Auditor Rotation and the Quality of Audits, Dec, 22, A&A, Auditing

Giardina, Michael, Buying Software: Look for What's Right, Not for What's 'Best,' Mar, 10, PER, Sound Advice

Gifford, Richard H., and Harry Howe, Regulation and Unintended Consequences: Thoughts on Sarbanes-Oxley, Jun, 6, PER, Personal Viewpoint

Giles, Jill P., Elizabeth K. Venuti, and Richard C. Jones, The PCAOB and Convergence of the Global Auditing and Accounting Profession, Sep, 36, A&A, International Accounting

Gold, Joel L., Charlotte Pryor, and Philip Jagolziner, Teaching Personal Financial Planning at Business Schools, Sep, 68, R&L, Education

Grace, H. Stephen, Jr., and John E. Haupert, Billing Discipline Builds Good Business, Feb, 60, MGMT, Practice Advice

Graves, O. Finley, A Dialogue on Accounting Education, Feb, 14, PER, Personal Viewpoint

Greenberg, Valerie, Life Settlements: An Insurance Planning Tool, Apr, 49, FIN, Personal Financial Planning

Grippo, Frank, Joel G. Siegel, and Annie Amit, Computer Networks for Productivity Gains, May, 68, TECH, The CPA & the Computer

Grumet, Louis, Checks and Balances in Governmental Accounting, Apr, 7, PER, Publisher's Column

—, Choosing to Participate in the Political Process, Aug, 7, PER, Publisher's Column

—, CPAs' Role in the Stewardship of New York's School Districts, Dec, 7, PER, Publisher's Column

—, Doing the Right Thing, Sep, 7, PER, Publisher's Column

—, Embracing the Evolution of Peer Review, Jun, 7, PER, Publisher's Column

—, The Future of E-Filing: Building the Better Mousetrap, Mar, 7, PER, Publisher's Column

—, Growing Effective Committees, Jul, 7, PER, Publisher's Column

—, Reconciling Image with Reality, Nov, 7, PER, Publisher's Column

—, 'Single Audit' Makes Sense, Jan, 7, PER, Publisher's Column

—, Taxes: Discussing Complex Issues in Plain English, Oct, 7, PER, Publisher's Column

Guerra, Jorge E., The Sarbanes-Oxley Act and Evolution of Corporate Governance, Mar, 10, PER, Personal Viewpoint

—, The Sarbanes-Oxley Act and the Evolution of Corporate Governance, Apr, 14, PER, Personal Viewpoint

—, The Sarbanes-Oxley Act and the Evolution of Corporate Governance, May, 14, PER, Personal Viewpoint

Guinn, Robert E., Sak Bhamornsiri, and Cindy Blanckorne, Promotion to Partner in Big Firms: Truths and Trends, Apr, 54, MGMT, Career Paths

H

Hamilton, Brian, Beyond Elevator Analysis, Jan, 12, PER, Financial Analysis

Hammen, Jack, Nancy Beneda, and Harold Wilde, Financial Websites as Financial Advisors, Feb, 66, TECH, Online Resources

Hansen, Kenneth A., Robert Dosch, and Steve Carlson, Medicare Prescription Drug Act of 2003: Tax Incentives Encourage High-Deductible Medical Insurance Plans, Sep, 62, MGMT, Employee Benefit Plans

Hanson, Katie, Randall K. Hanson, and LeAnn Luna, Estate Planning Basics, Sep, 52, FIN, Estates & Trusts

Hanson, Randall K., Katie Hanson, and LeAnn Luna, Estate Planning Basics, Sep, 52, FIN, Estates & Trusts

Harcourt, Robert R., and Eugene F. DeMark, Companies Must Adapt to the Internet to Survive, Apr, 9, PER, Technology

Harcourt, Robert R., and Robert W. Hutchinson, Supply Chain Management, Apr, 8, PER, Management Tools

Harper, Phil, and Larry Farmer, Election-Year Political Activity and the Separation of Church and State: Issues for Section 501(c)(3) Organizations, Aug, 20, INF

Haupert, John E., and H. Stephen Grace, Jr., Billing Discipline Builds Good Business, Feb, 60, MGMT, Practice Advice

Henderson, B. Charles, and Nell Adkins, Choosing the Best Tax-Favored Education Benefit Strategy, Jun, 42, FIN, Personal Financial Planning

Hermanson, Dana R., and Mark S. Beasley, Going Beyond Sarbanes-Oxley Compliance: Five Keys to Creating Value, Jun, 11, PER, Enterprise Management

Hermanson, Dana R., and David T. Wolfe, The Fraud Diamond: Considering the Four Elements of Fraud, Dec, 38, MGMT, Fraud

Hermanson, Heather M., Mary C. Hill, and Susan H. Ivancevich, Young CPAs Remain Undaunted by Scandals, Jan, 62, R&L, Perceptions of the Profession

Hibschweiler, Arlene M., and Ronald J. Hufner, Calculating and Reporting Use Tax in New York, Jul, 38, TAX, State & Local Taxation

Hibschweiler, Arlene M., and Jane B. Romal, Improving Professional Ethics: Steps for Implementing Change, Jun, 58, R&L, Ethics

Hill, Mary C., Susan H. Ivancevich, and Heather M. Hermanson, Young CPAs Remain Undaunted by Scandals, Jan, 62, R&L, Perceptions of the Profession

Hitzig, Neal B., Elements of Sampling: The Population, the Frame, and the Sampling Unit, Nov, 30, A&A, Auditing

—, The Hidden Risk in Analytical Procedures: What WorldCom Revealed, Feb, 32, A&A, Auditing

—, Statistical Sampling Revisited, May, 30, A&A, Auditing

Howe, Harry, and Richard H. Gifford, Regulation and Unintended Consequences: Thoughts on Sarbanes-Oxley, Jun, 6, PER, Personal Viewpoint

Hufner, Ronald J., and Arlene M. Hibschweiler, Calculating and Reporting Use Tax in New York, Jul, 38, TAX, State & Local Taxation

Hufner, Ronald J., and James A. Largay III, The Effect of the New Goodwill Accounting Rules on Financial Statements, Oct, 30, A&A, Accounting

Hughes, Peter, Why Internal Auditors Audit, Feb, 15, PER, Personal Viewpoint

Hutchinson, Robert W., and Robert R. Harcourt, Supply Chain Management, Apr. 8, PER, Management Tools

I

Ivancevich, Susan H., Heather M. Hermanson, and Mary C. Hill, Young CPAs Remain Undaunted by Scandals, Jan. 62, R&L, Perceptions of the Profession

J

Jackson, Craig, and Philip K. Kleckner, Sarbanes-Oxley Act: Expanded Enforcement, Sep. 13, PER, Emerging Issues

—, Sarbanes-Oxley and 'Segregation of Services,' Jul. 12, PER, Emerging Issues

—, Sarbanes-Oxley and Whistle-blower Protections, Jun. 14, PER, Emerging Issues

Jagolinzer, Philip, Joel I. Gold, and Charlotte Pryor, Teaching Personal Financial Planning at Business Schools, Sep. 68, R&L, Education

Jennings, Dave A., Myths About Change, Apr. 12, PER, Sound Advice

Jones, Keith T., Clement C. Chen, and D. David McIntyre, Examining Minorities' Perceptions of Accounting, Aug. 64, R&L, Perceptions of the Profession

—, The First Course: Students' Perceptions of Introductory Accounting, Mar. 64, R&L, Education

Jones, Richard C., and Elizabeth K. Venuti, Developments in International Standards Setting: Equity-Based Compensation, Nov. 34, A&A, International Accounting

Joy, David, Jo Koehn, and Janice Klimek, Structuring Corporate Buy-Sell Agreements: Securing a Future for Closely Held Corporations, Jun. 36, FIN, Corporate Finance

K

Kahn, Alan D., Review and Revise Insurance Portfolios, Jun. 15, PER, Insurance

Karl, Peter A. III, Twenty Questions About Elder Planning: How to Prepare for a Secure Financial Future, May. 52, FIN, Personal Financial Planning

Keefe, Linda, Encouraging Employee Communication, Jun. 16, PER, Workplace Solutions

Keefe, Thomas J., and Manuel A. Tippos, A Comprehensive Structure of Corporate Governance in Post-Enron Corporate America, Dec. 46, R&L, Corporate Governance

Keinath, Annmarie K., and Judith C. Walo, Audit Committee Responsibilities: Focusing on Oversight, Open Communication, and Best Practices, Nov. 22, A&A, Auditing

Kennedy, Patrick D., and Maeve E. Cannon, Government Procurement Basics, May. 60, MGMT, The CPA in Industry

Kessler, Stuart, Democracy Is in the Eye of the Beholder, Mar. 20, PER, Inbox: Letters to the Editor

King, Chula G., and W. Timothy O'Keefe, Online Identity Theft and Business, Apr. 50, MGMT, Information Security

Kivi, Leslie, Pamela Smith, and Colette Wagner, Principles-Based Standards and the Determination of Control for Consolidation, May. 11, PER, Personal Viewpoint

Kleckner, Philip K., and Craig Jackson, Sarbanes-Oxley Act: Expanded Enforcement, Sep. 13, PER, Emerging Issues

—, Sarbanes-Oxley and 'Segregation of Services,' Jul. 12, PER, Emerging Issues

—, Sarbanes-Oxley and Whistle-blower Protections, Jun. 14, PER, Emerging Issues

Klein, Ron, Minimizing Risk Exposures in a Trusteeship, Sep. 59, FIN, Accountants' Liability

Klimek, Janice, David Joy, and Jo Koehn, Structuring Corporate Buy-Sell Agreements: Securing a Future for Closely Held Corporations, Jun. 36, FIN, Corporate Finance

Knight, Michael J., College Loans 101: The Education of a CPA Parent, Oct. 13, PER, Personal Financial Planning

Koehn, Jo, David Joy, and Janice Klimek, Structuring Corporate Buy-Sell Agreements: Securing a Future for Closely Held Corporations, Jun. 36, FIN, Corporate Finance

Koehn, Jo, Lynne, and Stephen C. Del Vecchio, Ripple Effects of the Sarbanes-Oxley Act, Feb. 36, A&A, Auditing

Kofinas, Chaim V., Sales Tax Treatment of Internet Commerce, Jan. 40, TAX, State & Local Taxation

Kolenda, Stephen A., Fellowship Opportunities at the SEC and FASB, Feb. 62, R&L, Career Paths

Korb, Phillip J., John N. Sigler, and Thomas E. Vermeer, Dividend Tax Rate Cuts Benefit Closely Held Corporations, Oct. 40, TAX, Federal Taxation

Kranacher, Mary-Jo, and Lorraine Stern, Enhancing Fraud Detection Through Education, Nov. 66, R&L, Fraud

Krawczyk, Kathy, and Lorraine Wright, Dividends and Capital Gains Planning After the 2003 Tax Act, Oct. 36, TAX, Federal Taxation

Kren, Leslie, and Thomas Tyson, Distinguishing Unit-Level and Higher-Level Resources: Adding a Strategic Dimension to the Traditional Activity Hierarchy, Aug. 60, MGMT, Activity-Based Management

Krug, Neil D., Grow or Get Out: An Exit Strategy for Firms, Jan. 13, PER, Practice Management

L

LaGattuta, Daniel, Cindy W. Ma, and Algis T. Remeza, Employee Stock Option Valuation: New Source of Litigation Risk for Auditors, Aug. 13, PER, Risk Management

Lander, Gerald H., and Alan Reinstein, Estimating Economic Loss in Personal Injury Cases, Jan. 52, MGMT, Practice Development

Landes, Charles E., On High Standards of Auditing Ethics and Behavior, Feb. 9, PER, Personal Viewpoint

Lang, Sandra S., Balanced Scorecard and Government Entities: Moving Forward at the Illinois Department of Transportation, Jun. 48, MGMT, Management Tools

Largay, James A. III, and Ronald J. Huefner, The Effect of the New Goodwill Accounting Rules on Financial Statements, Oct. 30, A&A, Accounting

Lawton, Stephen, Cleaning Up Old Computers, Sep. 19, PER, Inbox: Letter to the Editor

Lebowitz, Stephen M., When Seeking Venture Capital, Information Is Money, Mar. 17, PER, Business Finance

Lere, John C., and Bruce R. Gaumnitz, Codes of Ethics with Impact, May. 64, R&L, Ethics

Levin, Mark H., New Jersey Increases Taxes and Fees, Aug. 48, TAX, State & Local Taxation

—, Section 1127 Payments May Not Offset Tax Liability, Feb. 52, TAX, State & Local Taxation

—, Tax Changes in the New York State 2004-2005 Budget, Nov. 50, TAX, State & Local Taxation

—, Taxability of S Corporation Capital Gains to Part-Year Residents, Jan. 42, TAX, State & Local Taxation

—, Tax-free Pension Rollovers into IRAs, Sep. 48, TAX, State & Local Taxation

Levine, Marc H., Joel G. Siegel, and Roberta M. Siegel, Security Safeguards over Wireless Networks, Jun. 68, TECH, Information Management

Levitin, Moshe S., and George I. Victor, Current SEC and PCAOB Developments: CPAs Called On to 'Do the Right Thing,' Sep. 26, A&A, SEC Practice

Levitt, Arthur Jr., Reclaiming the Profession's Heritage, Feb. 22, INF

Levy, John, Andrew B. Blackman, and Mitchell Freedman, Outsourcing by CPAs: Are We a Business or a Profession?, May. 6, PER, Personal Viewpoint

Lifson, David A., Economic & Market Data: Out of the Box, Feb. 21, PER, Inbox: Letters to the Editor

Lilien, Steven, and Stephen Bryan, Managed Disclosure and Pro Forma Earnings, Mar. 40, A&A, Accounting

Lin, P. Paul, Web-based Accounting Systems, Oct. 68, TECH, Software

Lindberg, Deborah L., and Frank D. Beck, Before and After Enron: CPAs' Views on Auditor Independence, Nov. 36, A&A, Auditing

Little, Hugh Breckenridge, Nonprofit Recovery Using Statistics and Business Skill, Feb. 12, PER, Sound Advice

Long, Charla S., and Susan Coomer Galbreath, Remember Your Manners When Using Technology, Nov. 10, PER, Sound Advice

Love, Vincent J., *The Audit Committee Handbook, 4th Edition*, by Louis Braiotta, Jr., Nov. 20, PER, Book Review

Luna, LeAnn, Katie Hanson, and Randall K. Hanson, Estate Planning Basics, Sep. 52, FIN, Estates & Trusts

Lundquist, Paul, Selecting the Right Accounting Technology for Nonprofits, Sep. 16, PER, Technology

Lunsford, Dale L., Walter A. Robbins, and Pascal A. Bizarro, Protecting Information Privacy When Retiring Old Computers, Jul. 60, MGMT, Information Systems

M

Ma, Cindy W., Algis T. Remeza, and Daniel LaGattuta, Employee Stock Option Valuation: New Source of Litigation Risk for Auditors, Aug. 13, PER, Risk Management

Magrath, Lorraine, Leonard G. Weld, and Peter M. Bergevin. Anatomy of a Financial Fraud: A Forensic Examination of HealthSouth, Oct. 44, FIN, Fraud

Mahoney, Daniel P., and Brian W. Carpenter. Pension Accounting: The Continuing Evolution: New Disclosure Standards, Oct. 24, A&A, Pension Accounting

Mandell, David B. Section 412(i) Plans Still Viable Under Recent Regulations, Oct. 54, FIN, Employee Benefit Plans

Maples, Larry, and Melanie James Earles. Divorce-Related Developments: Tax Lessons, Sep. 40, TAX, Personal Financial Planning

Mason, Richard, and John Mills. Points to Consider on Tip-Reporting Agreements, Jul. 42, TAX, Federal Taxation

Mayclim, Jill, Nancy B. Nichols, and M. Cathy Claiborne. Related-Party Like-Kind Property Exchanges: Recent IRS Guidance, May. 44, TAX, Federal Taxation

McCarthy, Patrick D. Unnecessary Complexity in Accounting Principles, Mar. 18, PER, Personal Viewpoint

McClung, Kaye F., and Leonard G. Weld. Home-Based Business Deductions Are Not Always Legal, Sep. 46, TAX, Federal Taxation

McEnerney, Patrick. New HUD Rules Enhance Reverse Mortgages, Oct. 10, PER, Personal Financial Planning

McGetrick, Maureen, and Randy Schwartzman. Post-Ownership Change Treatment of Built-in Gains and Losses, Aug. 44, TAX, Federal Taxation

McGuigan, Patrick J., and Alan B. Eisner. Paradoxes for Planners, Sep. 14, PER, Personal Financial Planning

McIntyre, D. David, Clement C. Chen, and Keith T. Jones. Examining Minorities' Perceptions of Accounting, August. 64, R&L, Perceptions of the Profession

—, The First Course: Students' Perceptions of Introductory Accounting, Mar. 64, R&L, Education

McKee, Thomas E. A New Approach to Uncertainty in Business Valuations, Apr. 46, FIN, Business Valuation

McKown, James. Up Front on Outsourcing, May. 21, PER, Inbox: Letters to the Editor

McLafferty, Mike. Office of Civil Rights Provides Guidance on HIPAA Privacy Rule, Apr. 13, PER, Practice Management

McLaughlin, Mary C. Combined Filing and Federal Public Law 86-272, Dec. 32, TAX, Federal Taxation

Melnik, Steven V. Deductibility of Real-Estate Loan Refinancing Charges, May. 48, TAX, Federal Taxation

Meyer, Michael J., Waled Abu El Ella, and Ronald M. Young. Disposal of Old Computer Equipment: A Mounting Environmental Problem, Jul. 70, TECH, Hardware

Miller, Mary J., Richard G. Brody, and Michael J. Rolleri. Outsourcing Income Tax Returns to India: Legal, Ethical, and Professional Issues, Dec. 12, PER, Emerging Issues

Mills, John, and Richard Mason. Points to Consider on Tip-Reporting Agreements, Jul. 42, TAX, Federal Taxation

Mintz, Steven. The Ethical Dilemmas of Outsourcing, Mar. 6, PER, Emerging Issues

Moehrle, Stephen R. *The Story of a Fortunate Man: Reminiscences and Recollections of Fifty-Three Years of Professional Accounting*, by Maurice E. Peloubet, October. 16, PER, Book Review

Moehrle, Stephen R., and Jennifer A. Reynolds. Moehrle Transitioning to the Fair Value Method: Changes in Accounting for Employee Stock Options, Jun. 20, A&A, Accounting

Monippallil, Matthew. A Simpler 'Life' for Some Business Taxpayers, Jun. 28, TAX, Federal Taxation

Morrow, Nick. New Rules Prevent Duplicated Losses: IRS Responds to Consolidated Return Defeat in *Rite Aid*, Nov. 42, TAX, Federal Taxation

Murray, Ronald J. No 'One-Off' Solution for Stock Options, Mar. 20, PER, Inbox: Letters to the Editor

Myring, Mark, and Rebecca Toppe Shortridge. Defining Principles-Based Accounting Standards, Aug. 34, A&A, Standards Setting

N

Nearon, Bruce H. Intangible Assets: Framing the Debate, Jan. 34, A&A, Business Valuation

Newhall, Christine L. Benefits and Opportunities in Mediation and Arbitration, Mar. 62, MGMT, The CPA in Mediation & Arbitration

Ng, Mike. The Future of Standards Setting, Jan. 18, PER, Personal Viewpoint

Nichols, Nancy B., Jill Mayclim, and M. Cathy Claiborne. Related-Party Like-Kind Property Exchanges: Recent IRS Guidance, May. 44, TAX, Federal Taxation

O

O'Keefe, W. Timothy, and Chula G. King. Online Identity Theft and Business, Apr. 50, MGMT, Information Security

Oleson, Michael D. Property, Plant, and Equipment: New Accounting Rules Introduced by AcSEC, Mar. 34, A&A, Financial Accounting

Oliverio, Mary Ellen. Auditors as Leaders, Jan. 14, PER, Personal Viewpoint

—, Defining and Using Terms Precisely, Jun. 19, PER, Inbox: Letters to the Editor

O'Rourke, Bonnie, Les Barenbaum, and Walt Schubert. Valuing Employee Stock Options Using a Lattice Model, Dec. 16, A&A, Financial Accounting

P

Pandit, Ganesh M., and Jeffrey J. Phillips. Comprehensive Income: Reporting Preferences of Public Companies, Nov. 40, A&A, Accounting

Parella, Robert L., Guido L. Geerts, and Clinton E. White, Jr. An Introduction to Web Services, Aug. 70, TECH, The CPA & the Computer

Phillips, Jeffrey J., and Ganesh M. Pandit. Comprehensive Income: Reporting Preferences of Public Companies, Nov. 40, A&A, Accounting

Potter, Robert A. Winning an RFP, Apr. 12, PER, Business Building

Pritikin, Bruce G. Unclear on Taxability of S Corp Capital Gains, Apr. 17, PER, Inbox: Letters to the Editor

Pryor, Charlotte, Joel I. Gold, and Philip Jagolinzer. Teaching Personal Financial Planning at Business Schools, Sep. 68, R&L, Education

Pulifer, S. Mackintosh, Gaylis R. Ward, and Kurt A. Brimberry. After the Sale of a Family Business, Nov. 12, PER, Practice Management

Q

Quall, Joel C. Implementing Section 404: A Practical Approach to the Sarbanes-Oxley Act, Aug. 52, MGMT, Financial Reporting

R

Rabinowitz, Allan M., Homer St. Clair Pace, 1879-1942: A Torchbearer of Accounting Education. Feb. 6, PER, Historical Perspectives

—, *Internal Control: A Manager's Journey*, by K.H. Spencer Pickett, assisted by Jennifer M. Pickett, Apr. 16, PER, Book Review

Ramsey, Lydia. Strategies for Successful Meetings and Greetings, Oct. 12, PER, Sound Advice

Ratcliffe, Thomas A. New Guidance for Compilation and Review Engagements, Apr. 30, A&A, Accounting

—, Reviews of Interim Financial Information, Feb. 42, A&A, Assurance Services

Rechman, Yigal. Open-Source Software: Implications for CPAs, Jan. 66, TECH, Software

Reid, Don Sr. Clarification on Tax Rates Article, Dec. 15, PER, Inbox: Letter to the Editor

Reinstein, Alan, and Gerald H. Lander. Estimating Economic Loss in Personal Injury Cases, Jan. 52, MGMT, Practice Development

Remeza, Algis T., Cindy W. Ma, and Daniel LaGattuta. Employee Stock Option Valuation: New Source of Litigation Risk for Auditors, Aug. 13, PER, Risk Management

Reynolds-Moehrle, Jennifer A., and Stephen R. Moehrle. Transitioning to the Fair Value Method: Changes in Accounting for Employee Stock Options, Jun. 20, A&A, Accounting

Rioux, Jacques, and Scott A. Yetmar. Components of the AICPA's Statements on Standards for Tax Services, Jun. 64, R&L, Professional Practices

Robins, Walter A., Dale L. Lumsford, and Pascal A. Bizarro. Protecting Information Privacy When Retiring Old Computers, Jul. 60, MGMT, Information Systems

Robson, Gary S., and Charles G. Carpenter. Declining Doctoral Output in Accounting, Aug. 68, R&L, Education

Roehm, Harper A., Joseph F. Castellano, and Saul Young. The Seven Fatal Flaws of Performance Measurement, Jun. 32, FIN, Financial Management

Roller, Michael J., Richard G. Brody, and Mary J. Miller. Outsourcing Income Tax Returns to India: Legal, Ethical, and Professional Issues, Dec. 12, PER, Emerging Issues

Romal, Jane B., and Arlene M. Hibschweiler. Improving Professional Ethics: Steps for Implementing Change, Jun. 58, R&L, Ethics

Roth, Ronald M. CPAs and Life Settlements: Due Care, Competence, and Objectivity, Sep. 15, PER, Insurance

Ruhnka, John C., and John W. Bugby, Protecting Domain Name Assets, Apr. 64, TECH, E-Commerce

S

Sager, Clayton R., and Peter C. Barton, Fifth Circuit, Reversing Tax Court, Clarifies Valuation of Privately Held Corporations, Jul. 50, FIN, Business Valuation

Sanders, Jay G., *Nursing Homes and Alternatives: What New York Families Need to Know*, edited by Jean Murphy and Amy Carroll, Sep. 18, PER, Book Review

—, *Predators and Profits: 100+ Ways for Investors to Protect Their Nest Eggs*, by Martin Howell, Mar. 21, PER, Book Review

—, Using Contextual Reporting in Tracking Financial Planning Goals, Sep. 50, FIN, Personal Financial Planning

Sanders, John, and George Violette, Helping Students Identify Opportunities in the Accounting Profession, Nov. 68, R&L, Education

Santagate, Franklin, Business Owners' Retirement Fund Responsibility, Sep. 12, PER, Business Building

Schadewald, Michael S., and Christine C. Bauman, More States Challenge Trademark Holding Companies, Apr. 38, TAX, Corporate Taxation

Schaengold, David, Old Provision Can Lower Taxes for Trust Beneficiaries, Feb. 51, TAX, Estates & Trusts

—, Taxation of a New York Statutory Unitrust, Dec. 28, TAX, Estates & Trusts

Schechter, Norbert, Business Income Insurance, Nov. 64, MGMT, Insurance

Schroeder, Nicholas W., and Diana R. Franz, Explaining the Decline in CPA Candidates: Is the 150-Hour Requirement a Factor?, Oct. 62, R&L, Education

Schubert, Walt, Les Barenbaum, and Bonnie O'Rourke, Valuing Employee Stock Options Using a Lattice Model, Dec. 16, A&A, Financial Accounting

Schwartzman, Randy, and Maureen McGetrick, Post-Ownership Change Treatment of Built-in Gains and Losses, Aug. 44, TAX, Federal Taxation

Schwimmer, Robert L., The High-Tech Community Must Surrender on Accounting for Options, Feb. 17, PER, Personal Viewpoint

—, Update on Accounting for Stock Options, Apr. 17, PER, Inbox: Letters to the Editor

Segal, Mark A., Factors and Considerations in the Claim of Right Doctrine, Oct. 42, TAX, Federal Taxation

—, Responsible Person Penalty: A Look at the Elements, Apr. 36, TAX, Federal Taxation

Segal, Mark A., and Bruce M. Bird, Using the Cash Method of Accounting Under Revenue Procedure 2002-28, Jan. 32, A&A, Accounting

Sheeler, Carl L., A Misunderstood Aspect of Business Value: The Market Approach, Oct. 50, FIN, Business Valuation

Shortridge, Rebecca Toppe, and Mark Myring, Defining Principles-Based Accounting Standards, Aug. 34, A&A, Standards Setting

Siegel, Arthur, Safeguarding Independence, Jun. 19, PER, Inbox: Letters to the Editor

Siegel, Joel G., Frank Grippi, and Annie Amit, Computer Networks for Productivity Gains, May. 68, TECH, The CPA & the Computer

Siegel, Joel G., Marc H. Levine, and Roberta M. Siegel, Security Safeguards over Wireless Networks, Jun. 68, TECH, Information Management

Siegel, Roberta M., Joel G. Siegel, and Marc H. Levine, Security Safeguards over Wireless Networks, Jun. 68, TECH, Information Management

Sigler, John N., Phillip J. Korb, and Thomas E. Vermeer, Dividend Tax Rate Cuts Benefit Closely Held Corporations, Oct. 40, TAX, Federal Taxation

Single, Louise E., and Elizabeth Dreike Almer, Career Consequences of Flexible Work Arrangements: The Daddy Track, Sep. 56, FIN, Employee Benefit Plans

Smith, Donna, Roy Whitehead, and Pam Spikes, Some IRS Determination Letters of Tax-Exempt Status Are Subject to Disclosure, Nov. 54, TAX, Federal Taxation

Smith, Pamela, Leslie Kivi, and Colette Wagner, Principles-Based Standards and the Determination of Control for Consolidation, May. 11, PER, Personal Viewpoint

Sorkin, Mitchell, *The Complete Retirement Survival Guide*, 2nd Edition, by Peter J. Strauss, Esq., and Nancy M. Lederman, Dec. 15, PER, Book Review

Soros, Jalal, and Jack T. Ciesielski, Accounting for Special Purpose Entities Revised: FASB Interpretation 46(R), Jul. 30, A&A, Financial Reporting

Spencer, Martin M., The Estate-Gift Tax: Why Scrap It?, Nov. 11, PER, Personal Viewpoint

Spikes, Pam, Roy Whitehead, and Donna Smith, Some IRS Determination Letters of Tax-Exempt Status Are Subject to Disclosure, Nov. 54, TAX, Federal Taxation

Spillane, Dennis K., PCAOB Enforcement: What to Expect, Sep. 32, A&A, Auditing

Spindle, Roxanne, and Wayne Edmunds, The National Taxpayer Advocate: Relief Options Include Taxpayer Assistance Orders, Jul. 46, TAX, Federal Taxation

Stern, Lorraine, and Mary-Jo Kranacher, Enhancing Fraud Detection Through Education, Nov. 66, R&L, Fraud

Strupeck, C. David, Tantatape Brahmashreene, and Donna Whitten, Examining Preferences in Cash Flow Statement Format, Oct. 58, MGMT, Corporate Finance

Sumukta, Alan R., College Aid and Tax Planning, Part 1 of 2, Feb. 54, FIN, Personal Financial Planning

—, College Aid and Tax Planning, Part 2: Hierarchy of Long-Term Savings, Mar. 56, FIN, Personal Financial Planning

T

Taillon, Gregory, Controlling Internet Use in the Workplace, Jul. 16, PER, Workplace Solutions

Testa, Anthony J. Jr., Escheat: Financial Statement Considerations, Aug. 50, FIN, Corporate Finance

Tidrick, Donald E., Inside the U.S. Tax Court: An Interview with the Honorable Judge Juan F. Vasquez, CPA, U.S. Tax Court, Jan. 22, INF

—, 'Seize the Moment!': An Interview with IIA Chairman Betty McPhelimy, Nov. 14, PER, Viewpoint

Tinkelman, Daniel, Christopher Allegaert, and Louis A. Craco, Jr., Class Action Litigation Against Enron's Advisors and Bankers, Mar. 11, PER, Professional Liability

Tippos, Manuel A., and Thomas J. Keefe, A Comprehensive Structure of Corporate Governance in Post-Enron Corporate America, Dec. 46, R&L, Corporate Governance

Tischfeld, Gerald N., and the staff of The Alliance Group, LLC, *Balanced Scorecard Step-by-Step for Government and Nonprofit Agencies*, by Paul R. Niven, Jun. 18, PER, Book Review

Tracy, Brian, Taking Smart Risks, Jun. 17, PER, Sound Advice

Tschopp, Daniel J., Steve C. Wells, and Douglas K. Barney, Financial Debacles and State Regulation: Boards of Public Accountancy and the 'Cascade Effect' of Sarbanes-Oxley, Jul. 64, R&L, Regulation of the Profession

Tyson, Thomas, and Leslie Kren, Distinguishing Unit-level and Higher-level Resources: Adding a Strategic Dimension to the Traditional Activity Hierarchy, Aug. 60, MGMT, Activity-Based Management

U

Unger, Joseph, Tax Issues Arising with IRC Section 338(h)(10) Acquisitions, Feb. 48, TAX, Federal Taxation

V

Venuti, Elizabeth K., The Going-Concern Assumption Revisited: Assessing a Company's Future Viability, May. 40, A&A, Auditing

Venuti, Elizabeth K., Jill P. Giles, and Richard C. Jones, The PCAOB and Convergence of the Global Auditing and Accounting Profession, Sep. 36, A&A, International Accounting

Venuti, Elizabeth K., and Richard C. Jones, Developments in International Standards Setting: Equity-Based Compensation, Nov. 34, A&A, International Accounting

Vermeer, Thomas E., Phillip J. Korb, and John N. Sigler, Dividend Tax Rate Cuts Benefit Closely Held Corporations, Oct. 40, TAX, Federal Taxation

Vescio, Christopher C., New York Challenges 631(d) Treatment, Jun. 29, TAX, State & Local Taxation

Victor, George I., and Moshe S. Levitin, Current SEC and PCAOB Developments: CPAs Called On to 'Do the Right Thing,' Sep. 26, A&A, SEC Practice

Violette, George, and John Sanders, Helping Students Identify Opportunities in the Accounting Profession, Nov. 68, R&L, Education

W

Wagner, Colette, Leslie Kivi, and Pamela Smith, Principles-Based Standards and the Determination of Control for Consolidation, May. 11, PER, Personal Viewpoint

Wakefield, Robin L., Computer Monitoring and Surveillance: Balancing Privacy with Security, Jul. 52, MGMT, Privacy

—, Network Security and Password Policies, Jul, 6, PER, Information Security

Walker, Rich, Investing in Technology for the Small Business, Jul, 15, PER, Business Building

—, Tips for Painless Billing, Jan, 16, PER, Workplace Solutions

Wall, Barron S. and Karen Wallace Walter, Maximize Insurance Brokers' Performance Through the Brokerage Service Agreement, Nov, 65, MGMT, Insurance

Walo, Judith C., and Annemarie K. Keinath, Audit Committee Responsibilities: Focusing on Oversight, Open Communication, and Best Practices, Nov, 22, A&A, Auditing

Walter, Karen Wallace, and Barron S. Wall, Maximize Insurance Brokers' Performance Through the Brokerage Service Agreement, Nov, 65, MGMT, Insurance

Walters, Edmond, Comprehensive Wealth Planning Comes of Age, Sep, 17, PER, Practice Management

Walther, Larry M., and Gregory J. Baviera, Stock Option Accounting: Defying the Usual Answers, May, 36, A&A, Accounting

Ward, Gaylis R., S. Mackintosh Pulsifer, and Kurt A. Brimberry, After the Sale of a Family Business, Nov, 12, PER, Practice Management

Waxman, Robert N., *Practical Guide to Corporate Governance and Accounting: Implementing the Requirements of the Sarbanes-Oxley Act, 2004 Edition*, by David E. Hardesty, Jun, 17, PER, Book Review

—, A Test of Controls, August, 26, A&A, Financial Reporting

Weld, Leonard G., Peter M. Bergevin, and Lorraine Magrath, Anatomy of a Financial Fraud: A Forensic Examination of HealthSouth, Oct, 44, FIN, Fraud

Weld, Leonard G., and Kaye F. McClung, Home-Based Business Deductions Are Not Always Legal, Sep, 46, TAX, Federal Taxation

Wells, Steve C., Daniel J. Tschopp, and Douglas K. Barney, Financial Debacles and State Regulation: Boards of Public Accountancy and the 'Cascade Effect' of Sarbanes-Oxley, Jul, 64, R&L, Regulation of the Profession

White, Clinton E. Jr., Guido L. Geerts, and Robert L. Paretta, An Introduction to Web Services, Aug, 70, TECH, The CPA & the Computer

Whitehead, Roy, Accounting Firm Required to Release Names of Investors in Tax Shelter, Jun, 30, TAX, Federal Taxation

Whitehead, Roy, Pam Spikes, and Donna Smith, Some IRS Determination Letters of Tax-Exempt Status Are Subject to Disclosure, Nov, 54, TAX, Federal Taxation

Whitten, Donna, Tantatape Brahmase, and C. David Strupack, Examining Preferences in Cash Flow Statement Format, Oct, 58, MGMT, Corporate Finance

Wilde, Harold, Jack Hammen, and Nancy Beneda, Financial Websites as Financial Advisors, Feb, 66, TECH, Online Resources

Wilkinson, Brett, and Marcy M. Fancher, Eliminating 'Double Taxation': The Dividend Imputation Alternative, Aug, 15, PER, Tax Policy Analysis

Williams, J. Richard, Funding FASB: Public Money, Public Domain, May, 9, PER, Personal Viewpoint

Wolfe, David T., and Dana R. Hermanson, The Fraud Diamond: Considering the Four Elements of Fraud, Dec, 38, MGMT, Fraud

Wolff, Cristina N., Preparing for the 2005 Sunrise Date, Mar, 68, TECH, E-Commerce

Wright, Lorraine, and Kathy Krawczyk, Dividends and Capital Gains Planning After the 2003 Tax Act, Oct, 36, TAX, Federal Taxation

Wyatt, Arthur R., Accounting Professionalism: Accountants' Responsibilities and Morality, Mar, 22, INF

Wyman, Peter, Is Auditor Independence Really the Solution?, Apr, 6, PER, Personal Viewpoint

X-Y

Yang, James G.S., and Chiho Chang, Tax Strategies for Tax-Advantaged Dividends and Capital Gains, Mar, 53, TAX, Federal Taxation

Yetmar, Scott A., and Jacques Rioux, Components of the AICPA's Statements on Standards for Tax Services, Jun, 64, R&L, Professional Practices

Young, Ronald M., Michael J. Meyer, and Waleed Abu El Ella, Disposal of Old Computer Equipment: A Mounting Environmental Problem, Jul, 70, TECH, Hardware

Young, Saul, Joseph F. Castellano, and Harper A. Roehm, The Seven Fatal Flaws of Performance Measurement, Jun, 32, FIN, Financial Management

Z

Zanzig, Jeffrey S., and Dale L. Flesher, Independence and Nonpublic Companies: Examining New Rules in a Different Reporting Environment, Feb, 28, A&A, Auditing

Zimmerman, Joseph, Regulation of Professions by Interstate Compact, May, 23, INF

Zimmerman, Philip, ADR and the Workplace, Apr, 14, PER, Sound Advice

—, Current Trends in Dispute Resolution, Oct, 12, PER, Practice Management

—, Mediating the Dissolution of a Firm, Sep, 67, MGMT, The CPA in Mediation & Arbitration

—, *Mediation Practice Guide: A Handbook for Resolving Business Disputes (Second Edition)*, by Bennett G. Picker, May, 20, PER, Book Review

IN-FOCUS INDEX

Accounting Professionalism: Accountants' Responsibilities and Morality, by Arthur R. Wyatt, Mar, 22

Accounting Professionalism: How Can Professional Values Be Saved?, by James C. Gaa, Mar, 30

Audit Standards in Transition: An Interview with PCAOB Chief Auditor Douglas R. Carmichael, by Robert H. Colson, Sep, 20

Election-Year Political Activity and the Separation of Church and State: Issues for Section 501(c)(3) Organizations, by Phil Harper and Larry Farmer, Aug, 20

Evolving Regulations and Oversight in the Public Interest: An Interview with SEC Chief Accountant Donald T. Nicolaisen, by Robert H. Colson, Apr, 18

A Hard Look at Tax Software: 2004 Survey of New York State Practitioners, by Susan B. Anders and Carol M. Fischer, Jul, 18

Inside the U.S. Tax Court: An Interview with the Honorable Judge Juan F. Vasquez, CPA, U.S. Tax Court, by Donald E. Tidrick, Jan, 22

Public Accountability: An Interview with New York State Comptroller Alan Hevesi, by Robert H. Colson, Oct, 18

Reclaiming the Profession's Heritage: Remarks by Arthur Levitt, Jr., Feb, 22

Regulation of Professions by Interstate Compact, by Joseph Zimmerman, May, 23

ESSENTIALS INDEX

ACCOUNTING & AUDITING

Accounting

Comprehensive Income: Reporting Preferences of Public Companies, by Ganesh M. Pandit and Jeffrey J. Phillips, Nov, 40

The Effect of the New Goodwill Accounting Rules on Financial Statements, by Ronald J. Huefner and James A. Largay III, Oct, 30

An Extraordinary Decision Leads to Extraordinary Changes, by Jacqueline A. Burke, Jun, 24

Managed Disclosure and Pro Forma Earnings, by Stephen Bryan and Steven Lilien, Mar, 40

New Guidance for Compilation and Review Engagements, by Thomas A. Ratcliffe, Apr, 30

Stock Option Accounting: Defying the Usual Answers, by Gregory J. Baviera and Larry M. Walther, May, 36

Transitioning to the Fair Value Method: Changes in Accounting for Employee Stock Options, by Stephen R. Moehrle and Jennifer A. Reynolds-Moehrle, Jun, 20

Using the Cash Method of Accounting Under Revenue Procedure 2002-28, by Mark A. Segal and Bruce M. Bird, Jan, 32

Assurance Services

Reviews of Interim Financial Information, by Thomas A. Ratcliffe, Feb, 42

Auditing

Audit Committee Responsibilities: Focusing on Oversight, Open Communication, and Best Practices, by Annemarie K. Keinath and Judith C. Walo, Nov, 22

Auditor Rotation and the Quality of Audits, by Nashwa George, Dec, 22

Before and After Enron: CPAs' Views on Auditor Independence, by Deborah L. Lindberg and Frank D. Beck, Nov, 36

Elements of Sampling: The Population, the Frame, and the Sampling Unit, by Neal B. Hitzig, Nov, 30

The Going-Concern Assumption Revisited: Assessing a Company's Future Viability, by Elizabeth K. Venuti, May, 40

The Hidden Risk in Analytical Procedures: What WorldCom Revealed, by Neal B. Hitzig, Feb, 32

Independence and Nonpublic Companies: Examining New Rules in a Different Reporting Environment, by Jeffrey S. Zanzig and Dale L. Flesher, Feb, 28

Internal Control Components: Did COSO Get It Right?, by Marshall A. Geiger, Steven M. Cooper, and Edmund J. Boyle, Jan. 28

PCAOB Enforcement: What to Expect, by Dennis K. Spillane, September, 32

Ripple Effects of the Sarbanes-Oxley Act, by Jo Lynne Koehn and Stephen C. Del Vecchio, Feb. 36

Statistical Sampling Revisited, by Neal B. Hitzig, May, 30

Using Disclaimers in Audit Reports: Discerning Between Shades of Opinion, by Robert R. Davis, Apr. 26

Business Valuation
(See also: FINANCE)

Intangible Assets: Framing the Debate, by Bruce H. Nealon, Jan. 34

Financial Accounting
Property, Plant, and Equipment: New Accounting Rules Introduced by AcSEC, by Michael D. Oleson, Mar. 34

Valuing Employee Stock Options Using a Lattice Model, by Les Barenbaum, Walt Schubert, and Bonnie O'Rourke, Dec. 16

Financial Reporting
(See also: MANAGEMENT)

Accounting for Special Purpose Entities Revised: FASB Interpretation 46(R), by Jalal Soroosh and Jack T. Ciesielski, Jul. 30

A Test of Controls, by Robert N. Waxman, Aug. 26

International Accounting
The PCAOB and Convergence of the Global Auditing and Accounting Profession, by Jill P. Giles, Elizabeth K. Venuti, and Richard C. Jones, Sept. 36

International Auditing
Developments in International Standards Setting: Equity-Based Compensation, by Elizabeth K. Venuti and Richard C. Jones, Nov. 34

Pension Accounting
Pension Accounting: The Continuing Evolution: New Disclosure Standards, by Brian W. Carpenter and Daniel P. Mahoney, Oct. 24

SEC Practice
(See also: PERSPECTIVES)

Current SEC and PCAOB Developments: CPAs Called On to 'Do the Right Thing,' by George I. Victor and Moshe S. Levitin, Sep. 26

Standards Setting
Defining Principles-Based Accounting Standards, by Rebecca Toppe Shortridge and Mark Myring, Aug. 34

FINANCE
Accountants' Liability
Minimizing Risk Exposures in a Trusteeship, by Ron Klein, Sep. 59

Business Valuation
(See also: ACCOUNTING & AUDITING)

Fifth Circuit, Reversing Tax Court, Clarifies Valuation of Privately Held Corporations, by Peter C. Barton and Clayton R. Sager, Jul. 50

A Misunderstood Aspect of Business Value: The Market Approach, by Carl L. Sheeler, Oct. 50

A New Approach to Uncertainty in Business Valuations, by Thomas E. McKee, Apr. 46

Valuing Operating Assets in Place and Computing Economic Value Added, by Nancy L. Beneda, Nov. 56

When Tangible Assets Lose Their Value, by Thomas M. Brown, Dec. 34

Corporate Finance
(See also: MANAGEMENT)

Escheat: Financial Statement Considerations, by Anthony J. Testa, Jr., Aug. 50

Proposed Legislation and Nonqualified Deferred Compensation Programs, by Catherine L. Creech, Jan. 48

Structuring Corporate Buy-Sell Agreements: Securing a Future for Closely Held Corporations, by David Joy, Jo Koehn, and Janice Klimek, Jun. 36

Employee Benefit Plans
(See also: MANAGEMENT)

Career Consequences of Flexible Work Arrangements: The Daddy Track, by Elizabeth Dreike Almer and Louise E. Single, Sep. 56

Finding the True Cost of Pension Plans: Is the Accounting for Return on Plan Assets Misleading?, by Thomas T. Amie, Jan. 44

Section 412(i) Plans Still Viable Under Recent Regulations, by David B. Mandell, Oct. 54

Estates & Trusts
(See also: TAXATION)

Estate Planning Basics, by Katie Hanson, Randall K. Hanson, and LeAnn Luna, Sep. 52

Unified Credit Funding Technique Approved by IRS, by David M. First, Nov. 62

Financial Management
The Seven Fatal Flaws of Performance Measurement, by Joseph F. Castellano, Saul Young, and Harper A. Roehm, Jun. 32

Fraud
(See also: MANAGEMENT; RESPONSIBILITIES & LEADERSHIP)

Anatomy of a Financial Fraud: A Forensic Examination of HealthSouth, by Leonard G. Weld, Peter M. Bergevin, and Lorraine Magrath, Oct. 44

Personal Financial Planning
(See also: TAXATION; PERSPECTIVES)

Cash: The Favorite Target of Fraudsters, by Thomas A. Buckhoff, Nov. 63

Choosing the Best Tax-Favored Education Benefit Strategy, by Nell Adkins and B. Charlene Henderson, Jun. 42

College Aid and Tax Planning, Part 1 of 2, by Alan R. Sumutka, Feb. 54

College Aid and Tax Planning, Part 2: Hierarchy of Long-Term Savings, by Alan R. Sumutka, Mar. 56

Identity Theft: It Can Happen to You, by Amy Diller-Haas, Apr. 42

Life Settlements: An Insurance Planning Tool, by Valerie Greenberg, Apr. 49

Twenty Questions About Elder Planning: How to Prepare for a Secure Financial Future, by Peter A. Karl III, May. 52

Using Contextual Reporting in Tracking Financial Planning Goals, by Jay G. Sanders, Sep. 50

Using Life Settlements to Tap the Value of Hidden Assets, by Lori Friedman, Aug. 51

MANAGEMENT
Activity-Based Management
Distinguishing Unit-Level and Higher-Level Resources: Adding a Strategic Dimension to the Traditional Activity Hierarchy, by Leslie Kren and Thomas Tyson, Aug. 60

Career Paths
(See also: RESPONSIBILITIES & LEADERSHIP)

Promotion to Partner in Big Firms: Truths and Trends, by Robert E. Guinn, Sak Bhamornsiri, and Cindy Blanck, Apr. 54

Corporate Finance
(See also: FINANCE)

Examining Preferences in Cash Flow Statement Format, by Tantatape Brahmastrene, C. David Strupeck, and Donna Whitten, Oct. 58

The CPA in Industry
Government Procurement Basics, by Patrick D. Kennedy and Maeve E. Cannon, May. 60

The CPA in Mediation & Arbitration
Benefits and Opportunities in Mediation and Arbitration, by Christine L. Newhall, Mar. 62

Mediating the Dissolution of a Firm, by Philip Zimmerman, Sep. 67

Mediation's Advantage: Money Isn't Everything, by Alida Camp, Sep. 66

Negotiation Strategy: Planning Is Critical, by Cathy Cronin-Harris, Dec. 44

Employee Benefit Plans
(See also: FINANCE)

Medicare Prescription Drug Act of 2003: Tax Incentives Encourage High-Deductible Medical Insurance Plans, by Kenneth A. Hansen, Robert Dosch, and Steve Carlson, Sep. 62

Financial Reporting
(See also: ACCOUNTING & AUDITING)

Implementing Section 404: A Practical Approach to the Sarbanes-Oxley Act, by Joel C. Quall, Aug. 52

Fraud
(See also: FINANCE; RESPONSIBILITIES & LEADERSHIP)

Computer Fraud: Analyzing Perpetrators and Methods, by Harold E. Davis and Robert L. Braun, Jul. 56

The Fraud Diamond: Considering the Four Elements of Fraud, by David T. Wolfe and Dana R. Hermanson, Dec. 38

Information Security
(See also: PERSPECTIVES)

Online Identity Theft and Business, by Chula G. King and W. Timothy O'Keefe, Apr. 50

Information Systems

Protecting Information Privacy When Retiring Old Computers, by Dale L. Lunsford, Walter A. Robbins, and Pascal A. Bizarro, Jul, 60

Insurance

Business Income Insurance, by Norbert Schechter, Nov, 64

Maximize Insurance Brokers' Performance Through the Brokerage Service Agreement, by Barron S. Wall and Karen Wallace Walter, Nov, 65

Management Tools

(See also: PERSPECTIVES)

Balanced Scorecard and Government Entities: Moving Forward at the Illinois Department of Transportation, by Sandra S. Lang, Jun, 48

Mediation & Arbitration

Nondisclosure of Arbitrator Conflicts and the 'Evident Partiality' Standard, by Platt W. Davis III, Jun, 54

Practice Advice

Billings Discipline Builds Good Business, by H. Stephen Grace, Jr., and John E. Haupert, Feb, 60

Practice Development

Estimating Economic Loss in Personal Injury Cases, by Alan Reinstein and Gerald H. Lander, Jan, 52

Privacy

Computer Monitoring and Surveillance: Balancing Privacy with Security, by Robin L. Wakefield, Jul, 52

RESPONSIBILITIES & LEADERSHIP

Career Paths

(See also: MANAGEMENT)

Fellowship Opportunities at the SEC and FASB, by Stephen A. Kolenda, Feb, 62

Corporate Governance

A Comprehensive Structure of Corporate Governance in Post-Enron Corporate America, by Manuel A. Tippins and Thomas J. Keefe, Dec, 46

Education

The 150-Hour Requirement and Its Effect on Student Enrollment, by Patricia B. Abels, Apr, 56

Declining Doctoral Output in Accounting, by Charles G. Carpenter and Gary S. Robson, Aug, 68

Explaining the Decline in CPA Candidates: Is the 150-Hour Requirement a Factor?, by Nicholas W. Schroeder and Diana R. Franz, Oct, 62

The First Course: Students' Perceptions of Introductory Accounting, by Clement C. Chen, Keith T. Jones, and D. David McIntyre, Mar, 64

Helping Students Identify Opportunities in the Accounting Profession, by George Violette and John Sanders, Nov, 68, R&L, Education

Teaching Personal Financial Planning at Business Schools, by Joel I. Gold, Charlotte Pryor, and Philip Jagolinzer, Sep, 68

Time to Change Introductory Accounting, by Amy Diller-Haas, Apr, 60

Ethics

Codes of Ethics with Impact, by Bruce R. Gaumnitz and John C. Lere, May, 64

A Crucial Test for New CPAs: Ethics at the Gateway to the Profession, by Jacqueline A. Burke and Jill D'Aquila, Jan, 58

Improving Professional Ethics: Steps for Implementing Change, by Jane B. Romal and Arlene M. Hirschweiler, Jun, 58

Fraud

(See also: FINANCE; MANAGEMENT)

Enhancing Fraud Detection Through Education, by Mary-Jo Kranacher and Lorraine Stern, Nov, 66

Perceptions of the Profession

Examining Minorities' Perceptions of Accounting, by Clement C. Chen, Keith T. Jones, and D. David McIntyre, Aug, 64

Young CPAs Remain Undaunted by Scandals, by Heather M. Hermanson, Mary C. Hill, and Susan H. Ivancevich, Jan, 62

Professional Practices

Components of the AICPA's Statements on Standards for Tax Services, by Scott A. Yetmar and Jacques Rioux, Jun, 64

Regulation of the Profession

Financial Debacles and State Regulation: Boards of Public Accountancy and the 'Cascade Effect' of Sarbanes-Oxley, by Daniel J. Tschopp, Steve C. Wells, and Douglas K. Barney, Jul, 64

TAXATION

Corporate Taxation

More States Challenge Trademark Holding Companies, by Christine C. Bauman and Michael S. Schadewald, Apr, 38

Estates & Trusts

(See also: FINANCE)

Charitable Contributions: An Analysis of Estates' and Trusts' Responsibilities, by Ted Englebrecht and Mary Anderson, Aug, 38

Old Provision Can Lower Taxes for Trust Beneficiaries, by David Schaengold, Feb, 51

Taxation of a New York Statutory Unitrust, by David Schaengold, Dec, 28

Federal Taxation

Accounting Firm Required to Release Names of Investors in Tax Shelter, by Roy Whitehead, Jun, 30

Combined Filing and Federal Public Law 86-272, by Mary C. McLaughlin, Dec, 32

Deductibility of Real-Estate Loan Refinancing Charges, by Steven V. Melnik, May, 48

Dividend Tax Rate Cuts Benefit Closely Held Corporations, by Phillip J. Korb, John N. Sigler, and Thomas E. Vermeer, Oct, 40

Dividends and Capital Gains Planning After the 2003 Tax Act, by Kathy Krawczyk and Lorraine Wright, Oct, 36

Factors and Considerations in the Claim of Right Doctrine, by Mark A. Segal, Oct, 42

Home-Based Business Deductions Are Not Always Legal, by Leonard G. Weld and Kaye F. McClung, Sep, 46

IRS Raises Standard for Tax Practitioners Providing Tax Opinions

by Robert E. Demmett, Nov, 48
The National Taxpayer Advocate: Relief Options Include Taxpayer Assistance Orders, by Wayne Edmunds and Roxanne Spindle, Jul, 46

New Rules Prevent Duplicated Losses: IRS Responds to Consolidated Return Defeat in *Rite Aid*, by Nick Morrow, Nov, 42

Points to Consider on Tip-Reporting Agreements, by John Mills and Richard Mason, Jul, 42

Post-Ownership Change Treatment of Built-in Gains and Losses, by Maureen McGetrick and Randy Schwartzman, Aug, 44

Related-Party Like-Kind Property Exchanges: Recent IRS Guidance, by Nancy B. Nichols, Jill Mayclim, and M. Cathy Claiborne, May, 44

Responsible Person Penalty: A Look at the Elements, by Mark A. Segal, Apr, 36

A Simpler 'Life' for Some Business Taxpayers, by Matthew Monippallil, Jun, 28

Some IRS Determination Letters of Tax-Exempt Status Are Subject to Disclosure, by Roy Whitehead, Pam Spikes, and Donna Smith, Nov, 54

Tax Issues Arising with IRC Section 338(h)(10) Acquisitions, by Joseph Unger, Feb, 48

Tax Strategies for Tax-Advantaged Dividends and Capital Gains, by James G.S. Yang and Chiaho Chang, Mar, 53

Unlocking the Benefits of the Tax Benefit Rule, by Leonard J. Candela, Jan, 36

Personal Financial Planning

(See also: FINANCE; PERSPECTIVES)

Divorce-Related Developments: Tax Lessons, by Larry Maples and Melanie James Earles, Sep, 40

State & Local Taxation

Calculating and Reporting Use Tax in New York, by Ronald J. Huefner and Arlene M. Hirschweiler, Jul, 38

New Jersey Increases Taxes and Fees, by Mark H. Levin, Aug, 48

New York Challenges 631(d) Treatment, by Christopher C. Vescio, Jun, 29

Sales Tax Treatment of Internet Commerce, by Chaim V. Kofinas, Jan, 40

Section 1127 Payments May Not Offset Tax Liability, by Mark H. Levin, Feb, 52

Tax Changes in the New York State 2004-2005 Budget, by Mark H. Levin, Nov, 50

Taxability of S Corporation Capital Gains to Part-Year Residents, by Mark H. Levin, Jan, 42

Tax-free Pension Rollovers into IRAs, by Mark H. Levin, Sep, 48

Tax Incentives

Renewal Communities: Tax Benefits for Distressed Areas, by Ann Burstein Cohen, Mar, 46

TECHNOLOGY

The CPA & the Computer

Computer Networks for Productivity Gains, by Joel G. Siegel, Frank Grippo, and Annie Amit, May, 68

An Introduction to Web Services, by Guido L. Geerts, Robert L. Paretti, and Clinton E. White, Jr., Aug, 70

E-Commerce

Preparing for the 2005 Sunrise Date, by Cristina N. Wolff, Mar. 68
Protecting Domain Name Assets, by John W. Bagby and John C. Ruhnka, Apr. 64

Hardware

Disposal of Old Computer Equipment: A Mounting Environmental Problem, by Michael J. Meyer, Waleed Abu El Ella, and Ronald M. Young, Jul. 70

Information Management

Sarbanes-Oxley Compliance for Nonaccelerated Filers: Solving the Internal Controls Puzzle, by Sid M. Edelstein, Dec. 52
Security Safeguards over Wireless Networks, by Joel G. Siegel, Marc H. Levine, and Roberta M. Siegel, Jun. 68

Online Resources

Financial Websites as Financial Advisors, by Jack Hamm, Nancy Beneda, and Harold Wilde, Feb. 66

Security

Protecting Against Threats to Enterprise Network Security, by Harold C. Gellis, Jul. 76

Software

Open-Source Software: Implications for CPAs, by Yigal Rechtman, Jan. 66
Web-Based Accounting Systems, by P. Paul Lin, Oct. 68

What to Bookmark: Website of the Month

AIAP Online, by Susan B. Anders, Aug. 72
American Institute of Professional Bookkeepers, by Susan B. Anders, Apr. 70
CPA-Exam.org, by Susan B. Anders, Nov. 70
CPAnet, by Susan B. Anders, Oct. 71
Eisner & Lubin LLP, by Susan B. Anders, Jun. 70
Financial Wonder, by Susan B. Anders, Jul. 78
National Association of Financial & Estate Planning (NAFEP), by Susan B. Anders, Sep. 71
SmartPros.com, by Susan B. Anders, May. 70
Tax Resources on the Web, by Susan B. Anders, Mar. 70
Tax Talk Today, by Susan B. Anders, Feb. 71
WillyYancey.com, by Susan B. Anders, Dec. 60
Yahoo Tax Center, by Susan B. Anders, Jan. 70

PERSPECTIVES INDEX

A New Look, by Robert H. Colson, Jan. 8

Announcement

2003 Max Block Award, Jul. 10

Book Review

API's Complete Guide to Accounting Procedures for Non-Profit Organizations, by Accountants for the Public Interest, reviewed by Kenneth R. Cerini, Feb. 20
The Audit Committee Handbook, 4th Edition, by Louis Braiotta, Jr., reviewed by Vincent J. Love, Nov. 20, PER, Book Review

Balanced Scorecard Step-by-Step for Government and Nonprofit Agencies, by Paul R. Niven, reviewed by Gerald N. Tischfeld and the staff of The Alliance Group, LLC, Jun. 18

The Complete Retirement Survival Guide, 2nd Edition, by Peter J. Strauss, Esq., and Nancy M. Lederman, reviewed by Mitchell Sorkin, Dec. 15

Internal Control: A Manager's Journey, by K.H. Spencer Pickett, assisted by Jennifer M. Pickett, reviewed by Allan M. Rabinowitz, Apr. 16

Mediation Practice Guide: A Handbook for Resolving Business Disputes (Second Edition), by Bennett G. Picker, reviewed by Philip Zimmerman, May, 20

Nonprofit Governance Library, by various authors, reviewed by Derek A. Flanagan, Aug. 17

Nursing Homes and Alternatives: What New York Families Need to Know, edited by Jean Murphy and Amy Carroll, reviewed by Jay G. Sanders, Sep. 18

The Personal Touch, by Terrie Williams, with Joe Cooney, reviewed by Robert H. Colson, Jul. 11

Practical Guide to Corporate Governance and Accounting: Implementing the Requirements of the Sarbanes-Oxley Act, 2004 Edition, by David E. Hardesty, reviewed by Robert N. Waxman, Jan. 17

Predators and Profits: 100+ Ways for Investors to Protect Their Nest Eggs, by Martin Howell, reviewed by Jay Sanders, Mar. 21

The Story of a Fortunate Man: Reminiscences and Recollections of Fifty-Three Years of Professional Accounting, by Maurice E. Peloubet, reviewed by Stephen R. Moehrle, Oct. 16

Business Building

Business Owners' Retirement Fund Responsibility, by Franklin Santagati, September, 12

Investing in Technology for the Small Business, by Rich Walker, Jul. 15

Using CRM Software Effectively, by Matthew J. Boyle, Jul. 17

Winning an RFP, by Robert A. Potter, Apr. 12

Business Finance

When Seeking Venture Capital, Information Is Money, by Stephen M. Lebowitz, Mar. 17

E-Commerce

Revenue Recognition Issues in a Digital Economy, by Eugene F. DeMark, May, 10

Economic & Market Data: Monthly Update (Monthly)

Editorial: A Message from the Editor-in-Chief

Accountancy Comes of Age, by Robert H. Colson, Oct. 80

Auditor Independence Redux, by Robert H. Colson, Mar. 80

Back to Basics, by Robert H. Colson, Nov. 80

CPA Code of Conduct: Scope and Nature of Services, by Robert H. Colson, Aug. 80

CPA Ethics Challenge, by Robert H. Colson, Sep. 80

CPA Independence, Present and Future, by Robert H. Colson, Apr. 80

CPA Responsibilities, by Robert H. Colson, Jan. 80

CPAs' Responsibilities: Article IV, Objectivity and Independence, by Robert H. Colson, Jun. 80

Inside the Journal, by Robert H. Colson, Dec. 80

On CPAs and the Public Interest, by Robert H. Colson, Feb. 80

On Integrity, by Robert H. Colson, May, 80

Professional Responsibilities: Due Care, by Robert H. Colson, Jul. 88

Emerging Issues

Audit Contracting Entities: Organizations That Might Change Everything, by John W. Berry, Sep. 6

The Ethical Dilemmas of Outsourcing, by Steven Mintz, Mar. 6

Outsourcing Income Tax Returns to India: Legal, Ethical, and Professional Issues, by Richard G. Brody, Mary J. Miller, and Michael J. Rolleri, Dec. 12

Sarbanes-Oxley Act: Expanded Enforcement, by Philip K. Kleckner and Craig Jackson, Sep. 13

Sarbanes-Oxley and 'Segregation of Services,' by Philip K. Kleckner and Craig Jackson, Jul. 12

Sarbanes-Oxley and Whistle-blower Protections, by Phil Kleckner and Craig Jackson, Jun. 14

Tallying the Cost of the Sarbanes-Oxley Act, by Jill M. D'Aquila, Nov. 6

Transparency: The New Peer Review Watchword, by Robert L. Bunting, Oct. 6

Enterprise Management

Going Beyond Sarbanes-Oxley Compliance: Five Keys to Creating Value, by Mark S. Beasley and Dana R. Hermanson, Jun. 11

Financial Analysis

Beyond Elevator Analysis, by Brian Hamilton, Jan. 12

Historical Perspectives

Homer St. Clair Pace, 1879-1942: A Torchbearer of Accounting Education, by Allan M. Rabinowitz, Feb. 6

Leonard Spacek: Ahead of His Time, Relevant Today, by Frank Grippo, Mar. 16

Human Resources

Top Five Reasons People Stay in Their Jobs, Jun. 17

Inbox: Letters to the Editor

Clarification on Tax Rates Article, by Don Reid, Sr., Dec. 15

Cleaning Up Old Computers, by Stephen Lawton, Sep. 19

Common Misconceptions About Employee Stock Options, by Matthew R. Crow, Oct. 17

Dealing with Intangible Assets, by Stanley L. Cohen, Jan. 21

Defining and Using Terms Precisely, by Mary Ellen Oliverio, Jun. 19

Democracy Is in the Eye of the Beholder, by Stuart Kessler, Mar. 20

Does the 150-Hour Requirement Affect Student Enrollment? Money Talks., by Susan B. Anders, Aug. 18

Economic & Market Data: Out of the Box, by David A. Lifson, Feb. 21

FASAB's 'Identity Problem,' by Wendolyn M. Comes, Feb. 21

Honesty, Integrity, Accuracy, by Bill Balhoff, Apr. 17
Keeping Up with 'Proposed Legislation,' by David C. Ashenfarb, Jan. 21

No 'One-Off' Solution for Stock Options, by Ronald J. Murray, Mar. 20

Rededicating the Profession to the Public Trust, by Philip B. Chernok, May. 21

Safeguarding Independence, by Arthur Siegel, Jun. 19
Small Business Resources in Government Procurement, by Martin Bass, Aug. 19

Student Perceptions, by Susan B. Anders, May. 21
Unclear on Taxability of S Corp Capital Gains, by Bruce G. Pritikin, Apr. 17

Up Front on Outsourcing, by James McKeown, May. 21

Update on Accounting for Stock Options, by Robert I. Schwimmer, Apr. 17

Information Security

(See also: MANAGEMENT)

Network Security and Password Policies, by Robin L. Wakefield, Jul. 6

Insurance

CPAs and Life Settlements: Due Care, Competence, and Objectivity, by Ronald M. Roth, Sep. 15

Review and Revise Insurance Portfolios, by Alan D. Kahn, Jun. 15

Management Tools

(See also: MANAGEMENT)

Supply Chain Management, by Robert R. Harcourt and Robert W. Hutchinson, Apr. 8

Personal Financial Planning

(See also: FINANCE; TAXATION)

College Loans 101: The Education of a CPA Parent, by Michael J. Knight, Oct. 13

New HUD Rules Enhance Reverse Mortgages, by Patrick McEnery, Oct. 10

Paradoxes for Planners, by Patrick J. McGuigan and Alan B. Eisner, Sep. 14

Personal Viewpoint

Accounting for Stock-Based Compensation: A Simple Proposal, by Robert A. Dyson, Aug. 6

Auditors as Leaders, by Mary Ellen Oliverio, Jan. 14
Can We Go Back to the Good Old Days?, by Dennis R. Beresford, Dec. 6

A Dialogue on Accounting Education, by O. Finley Graves, Feb. 14

Disclosure: The Real Challenge of Sarbanes-Oxley, by Richard Barrett, Jan. 11

The Estate-Gift Tax: Why Scrap It?, by Martin M. Spencer, Nov. 11

Funding FASB: Public Money, Public Domain, by J. Richard Williams, May. 9

The Future of Standards Setting, by Mike Ng, Jan. 18

The High-Tech Community Must Surrender on Accounting for Options, by Robert L. Schwimmer, Feb. 17

Is Auditor Independence Really the Solution?, by Peter Wyman, Apr. 6

Is the SEC Going Soft on Credit Rating Agencies?, by Keraig Danvers, and B. Anthony Billings, May. 16

No 'One-Off' Solution for Stock Options, by Ronald J. Murray, Mar. 20

On High Standards of Auditing Ethics and Behavior, by Charles E. Landes, Feb. 9

Outsourcing by CPAs: Are We a Business or a Profession?, by Andrew B. Blackman, Mitchell Freedman, and John Levy, May. 6

Principles-Based Standards and the Determination of Control for Consolidation, by Leslie Kivi, Pamela Smith, and Colette Wagner, May. 11

Regulation and Unintended Consequences: Thoughts on Sarbanes-Oxley, by Richard H. Gifford and Harry Howe, Jun. 6

The Sarbanes-Oxley Act and Evolution of Corporate Governance, by Jorge E. Guerra, Mar. 14

The Sarbanes-Oxley Act and the Evolution of Corporate Governance, by Jorge E. Guerra, Apr. 10

The Sarbanes-Oxley Act and the Evolution of Corporate Governance, by Jorge E. Guerra, May. 14

Some Thoughts on Students and Faculty, by Dennis R. Beresford, Jan. 6

Unnecessary Complexity in Accounting Principles, by Patrick D. McCarthy, Mar. 18

Why Internal Auditors Audit, by Peter Hughes, Feb. 15

Practice Management

After the Sale of a Family Business, by Gayllis R. Ward, S. Mackintosh Pulsifer, and Kurt A. Brimberry, Nov. 12

Comprehensive Wealth Planning Comes of Age, by Edmond Walters, Sep. 17

Current Trends in Dispute Resolution, by Philip A. Zimmerman, Oct. 12

Grow or Get Out: An Exit Strategy for Firms, by Neil D. Krug, Jan. 13

Office of Civil Rights Provides Guidance on HIPAA Privacy Rule, by Mike McLafferty, Apr. 13

Using Technology Alliances to Broaden a Client Base, by Steve Ciarcillo, Jul. 13

Professional Liability

Class Action Litigation Against Enron's Advisors and Bankers, by Christopher Allegaert, Louis A. Craco, Jr., and Daniel Tinkelman, Mar. 11

Publisher's Column

Checks and Balances in Governmental Accounting, by Louis Grumet, Apr. 7

Choosing to Participate in the Political Process, by Louis Grumet, Aug. 7

CPAs' Role in the Stewardship of New York's School Districts, by Louis Grumet, Dec. 7

Doing the Right Thing, by Louis Grumet, Sep. 7

Embracing the Evolution of Peer Review, by Louis Grumet, Jun. 7

The Future of E-Filing: Building the Better Mousetrap, by Louis Grumet, Mar. 7

Growing Effective Committees, by Louis Grumet, Jul. 7

Reconciling Image with Reality, by Louis Grumet, Nov. 7

'Single Audit' Makes Sense, by Louis Grumet, Jan. 7

Taxes: Discussing Complex Issues in Plain English, by Louis Grumet, Oct. 7

Risk Management

Employee Stock Option Valuation: New Source of Litigation Risk for Auditors, by Cindy W. Ma, Algis T. Remeza, and Daniel LaGattuta, Aug. 13

Internal Controls and Managing Enterprise-Wide Risks, by John Farrell, Aug. 11

SEC Practice

(See also: ACCOUNTING & AUDITING)

A Close Look at the SEC's Automation of Form ID, by David T. Copenhafer, Jul. 14

Sound Advice

ADR and the Workplace, by Philip Zimmerman, Apr. 14

Buying Software: Look for What's Right, Not for What's 'Best,' by Michael Giardina, Mar. 10

Myths About Change, by Dave A. Jennings, Apr. 12

Nonprofit Recovery Using Statistics and Business Skill, by Hugh Breckenridge Little, Feb. 12

Remember Your Manners When Using Technology, by Susan Coomer Galbreath and Charla S. Long, Nov. 10

Strategies for Successful Meetings and Greetings, by Lydia Ramsey, Oct. 12

Taking Smart Risks, by Brian Tracy, Jun. 17

Tax Policy Analysis

Eliminating 'Double Taxation': The Dividend Imputation Alternative, by Brett Wilkinson and Marcy M. Fancher, Aug. 15

Technology

Companies Must Adapt to the Internet to Survive, by Eugene F. DeMark and Robert R. Harcourt, Apr. 9

Selecting the Right Accounting Technology for Nonprofits, by Paul Lundquist, Sep. 16

Technology Trends

Preventing Digital Disasters, by Stapp Corbin, Oct. 11

'Top 10 Technologies' Confirms Interest in Information Security, Spam Control, Apr. 15

Viewpoint

'Seize the Moment!': An Interview with IIA Chairman Betty McPhelimy, by Donald E. Tidrick, Nov. 14

Workplace Solutions

Controlling Internet Use in the Workplace, by Gregory Taillon, Jul. 16

Encouraging Employee Communication, by Linda Keefe, Jun. 16

Tips for Painless Billing, by Rich Walker, Jan. 16